

COUNTY OF ELK, KANSAS

Financial Statements  
and  
Supplemental Information  
with  
Report of Independent Auditors

For the Year Ended December 31, 2012

County of Elk, Kansas  
Special Financial Statements  
For the Fiscal Year Ended December 31, 2012

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
INTRODUCTORY SECTION	
Title Page	
Table of Contents	
FINANCIAL SECTION	
Independent Auditor's Report	1-3
Statement 1	
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	4-5
Notes to Financial Statements	6-10
SUPPLEMENTARY INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget	11
Schedule 2	
Receipts and Expenditures - Actual and Budget - Presented Individually by Fund	
General Fund	12-14
Special Revenue Funds	
Ambulance Fund	15
Conservation District Fund	16
Direct Election Fund	17
Economic Development Fund	18
Employee Benefits Fund	19
Health Fund	20
Historical Society Fund	21
Mental Health Fund	22
Intellectual Disability Fund	23
Noxious Weed Fund	24
Road and Bridge Fund	25
Rural Fire District No. 1 Fund	26
Service Program for the Elderly Fund	27
Special Alcohol Program Fund	28
Special Bridge Fund	29
Special Building Fund	30
Special Liability Fund	31
Special Park and Recreation Fund	32
Special Equipment Reserve Fund	33
Special Highway Fund	34
Special Machinery Fund	35
Special Rural Fire District Equipment Reserve Fund	36
Emergency Telephone Service Fund	37
Emergency Telephone Service - Wireless Fund	38

County of Elk, Kansas  
Special Financial Statements  
For the Fiscal Year Ended December 31, 2012

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
Proprietary Funds	
Solid Waste Disposal Fund	39
Expendable Trust Funds	
Motor Vehicle Operating Fund	40
Prosecuting Attorney Training Fund	41
Special Law Enforcement Trust Fund	42
Register of Deeds Technology Fund	43
Prosecuting Attorney Trust Fund	44
Sheriff Equipment Reserve Fund	45
EMS Donations Fund	46
CDBG Micro Loan Fund	47
FEMA Public Assistance Grant	48
CDBG - Rural Water District Fund	49
Emergency Preparedness Planning Grant	50
Rural Fire District Trust Fund	51
Diversion Fee Fund	52
C.O.P.S. Grant	53
Other Grants Fund	54
Schedule 3	
Distributable Funds, State Funds, and Subdivision Funds	
Summary of Cash Receipts and Cash Disbursements – Actual	55-57
Schedule 4	
Reconciliation of 2011 Tax Roll	58
Schedule 5	
Detailed Receipts, Disbursements, and Balances	
County Clerk	59
Register of Deeds	60
Clerk of the District Court	61
Sheriff	62
Schedule 6	
Expenditure Reconciliation	63

## INDEPENDENT AUDITORS' REPORT

Board of County Commissioners  
Elk County  
Howard, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Elk County, Howard, Kansas, as of and for the year ended December 31, 2012, and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by Elk County, Howard, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Elk County, Howard, Kansas, as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Elk County, Howard, Kansas, as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

*Government Auditing Standards Report*

In accordance with Government Auditing Standards, we have also issued our report dated September 18, 2013, on our consideration of Elk County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing results of our audit.

*Schedule of Expenditures of Federal Awards Opinion*

The accompanying schedule of expenditures of federal awards is presented in appendix A for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part Elk County's regulatory basis financial statement. This information has been subjected to the auditing procedures applied in the audit of the regulatory basis financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

*Prior Year Comparative Analysis*

The 2011 Actual columns presented in the individual fund schedules of cash receipts and expenditures actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2011 financial statement upon which we rendered an unqualified opinion dated December 27, 2012. The 2011 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 financial statement or to the 2011 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 financial statement as a whole.

*Restricted Use*

This report is intended solely for the information and use of the governing body and management of Elk County, and for filing with the , the Kansas Department of Administration, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

*Schlatterbeck and Burns, LLC*

October 8, 2013

Elk County, Kansas  
Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis

For the Year Ended December 31, 2012

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General	(2)	\$ 129,069	1,474	1,537,765	1,469,788	198,520	35,197	233,717
Special Purpose:								
Ambulance		7,347		211,633	207,950	11,030	6,010	17,040
Conservation District				11,951	11,951			
Direct Election		5,628		24,221	25,401	4,448		4,448
Economic Development		394		20,991	20,429	956	941	1,897
Employee Benefits		20,841		937,824	885,217	73,448	20,747	94,195
Health		63,487		100,917	92,249	72,155	2,588	74,743
Historical Society		1		1,003	1,000	4		4
Mental Health				29,826	29,826			
Intellectual Disability		1,990		22,916	23,000	1,906		1,906
Noxious Weed		19,707		29,454	39,458	9,703		9,703
Road and Bridge		106,419		1,352,553	1,458,972		35,627	35,627
Rural Fire District No. 1		7,613		86,841	86,191	8,263	3,616	11,879
Service Program for the Elderly		1		45,612	45,224	389		389
Special Alcohol Program				4,721	4,721			
Special Bridge		159,356		45,620	74,590	130,386	101	130,487
Special Building		14,067		36,802	41,191	9,678		9,678
Special Liability		16,757		25,088	22,251	19,594		19,594
Special Park and Recreation		1,766		4,721	5,650	837		837
Special Equipment Reserve		198,487			15,551	182,936		182,936
Special Highway		60,200				60,200		60,200
Special Machinery		389,999		50,995	381,491	59,503		59,503
Special Rural Fire Equipment		5,001		10,000		15,001		15,001
Emergency Telephone Service		260		40,443	13,276	27,427	2	27,429
Emergency Telephone Service - Wireless		866		606	1,471	1		1
Enterprise:								
Solid Waste		91,515		103,544	98,086	96,973	7,126	104,099
Expendable Trusts:								
Motor Vehicle Operating	(	8)		30,187	29,710	469	332	801
Prosecuting Attorney Training		1		370	370	1		1
Special Law Enforcement Trust		2,854		390		3,244		3,244
Register of Deeds Technology		17,397		6,126	757	22,766		22,766
Prosecuting Attorney Trust		1,339		10		1,349		1,349
Sheriff's Equipment Reserve Fund		8,126		6,085	3,943	10,268		10,268
EMS Donations				2,020	2,020			
CDBG Micro Loan		59,871		3,670	389	63,152		63,152
FEMA Grant		4,747				4,747		4,747
CDBG - Rural Water District				205,000	205,000			

The notes to the financial statements are an integral part of this statement.

Elk County, Kansas  
Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2012

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Emergency Preparedness Planning Grant	884		525	1,409			
Rural Fire District Trust	1,589		1,003	150	2,442		2,442
Diversion Fees	4,921		1,600		6,521		6,521
Other Grants	350				350		350
Total Primary Government (1)	<u>1,402,842</u>	<u>1,474</u>	<u>4,993,033</u>	<u>5,298,682</u>	<u>1,098,667</u>	<u>112,287</u>	<u>1,210,954</u>
Composition of Cash:							
Cash and Cash Items on Hand							2,903
Certificates of Deposit							1,656,303
Demand Deposits							3,236,994
Less: Agency Funds						( 3,685,254 )	
Adjustment for Rounding							8
Total Primary Government (1)							<u>1,210,954</u>

(1) Excluding Agency Funds

(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled



County of Elk, Kansas  
Notes to Financial Statements  
December 31, 2012

**Note 1**      **Summary of Significant Accounting Policies**

**A.**      **Reporting Entity**

Principles Used in Determining Scope of Entity

Elk County is a municipal corporation governed by an elected three-member commission. This financial statement presents Elk County as a primary government only. The county has waived the application of accounting principles generally accepted in the United States of America and as such, has not included any component units in this financial statement.

**B.**      **Basis of Presentation**

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following Regulatory Basis Fund Types comprise the financial activities of the County for the year of 2012:

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital project fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.)

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

**C.**      **Basis of Accounting**

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash

County of Elk, Kansas  
Notes to Financial Statements  
December 31, 2012

and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

**D. Budgets**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. Budget amendments made during the 2012 fiscal year were for the following funds and amounts:

	<u>Original Budget</u>	<u>Amended Budget</u>
General Fund	1,050,050	1,506,892
Road and Bridge Fund	1,140,000	1,460,000
Employee Benefit Fund	843,175	903,175

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

County of Elk, Kansas  
Notes to Financial Statements  
December 31, 2012

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds:

Special Equipment Reserve Fund  
Special Highway Fund  
Special Machinery Fund  
Special Bridge Fund  
Special Building

Spending in funds that are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**Note 2**      **Stewardship, Compliance, and Accountability**

Compliance with Kansas Cash Basis Law

No Violations

Compliance with Kansas Budget Law

No Violations

Compliance with Kansas Depository Security Law

No violations.

**Note 3**      **Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

As of December 31, 2012, the County held no investments.

**Note 4**      **Long-term Debt**

Changes in long-term liabilities for the County for the year ended December 31, 2012 were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance end of Year</u>	<u>Interest Paid</u>
<u>General Obligation Debt:</u>									
None									
<u>Capital Leases:</u>									
Ambulance	5.45%	4/25/2011	60,402	4/25/2014	60,402		60,402	0	3,617
2 Cat Graders	0.39%	4/9/2008	409,000	4/9/2014	316,868		26,553	290,315	1,219
Software	8.19%	10/26/2009	112,460	10/20/2012	40,500		40,500	0	3,324
2 John Deere Graders	3.29%	5/9/2010	269,324	5/10/2015	218,907		52,082	166,825	7,229
Wheel Loader	4.00%	5/10/2010	116,000	12/31/2014	71,322		22,834	48,488	2,633
Courthouse Roof	4.90%	9/20/2010	251,967	10/15/2020	139,669		139,669	0	4,331
Total Capital Leases			<u>1,219,153</u>		<u>847,668</u>	<u>0</u>	<u>342,040</u>	<u>505,628</u>	<u>22,353</u>
Total Long-Term Debt			<u>1,219,153</u>		<u>847,668</u>	<u>0</u>	<u>342,040</u>	<u>505,628</u>	

County of Elk, Kansas  
Notes to Financial Statements  
December 31, 2012

Future maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Totals</u>
Principal				
Capital Leases				
2 Cat Graders	55,854	42,621	191,840	290,315
2 John Deere Graders	53,817	55,589	57,420	166,826
Wheel Loader	23,764	24,724		48,488
Total Capital Leases	<u>133,435</u>	<u>122,934</u>	<u>249,260</u>	<u>505,629</u>
Total Principal	<u>133,435</u>	<u>122,934</u>	<u>249,260</u>	<u>505,629</u>
Interest				
Capital Leases Interest				
2 Cat Graders	1,111	458		1,569
2 John Deere Graders	5,494	3,722	1,891	11,107
Wheel Loader	1,702	742		2,444
Total Capital Leases Interest	<u>8,307</u>	<u>4,922</u>	<u>1,891</u>	<u>15,120</u>
Total Interest	<u>8,307</u>	<u>4,922</u>	<u>1,891</u>	<u>15,120</u>
Total Principal and Interest	<u>141,742</u>	<u>127,856</u>	<u>251,151</u>	<u>520,749</u>

**Note 5      Pension Costs and Employee Benefits**

**A.    Defined Benefit Pension Plan**

*Plan description.* The County participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Funding Policy.* K.S.A. 74-419 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

**B.    Vacation and Sick Pay**

Policies regarding vacations permit employees to accumulate a maximum of two hundred forty hours vacation pay. Upon resignation or retirement from service with the County, employees are entitled to payment for all accrued vacation, up to the allowable maximum, earned prior to resignation or retirement.

County of Elk, Kansas  
Notes to Financial Statements  
December 31, 2012

Policies regarding sick leave permit employees to accumulate up to a maximum of 120 days. Employees who terminate with less than five years of service are not paid for unused sick pay. Employees who terminate with five to nine years of service are paid for thirty percent of their unused sick pay up to a maximum of 60 days. Employees who terminate with ten or more years of service are paid for sixty percent of their unused sick pay up to a maximum of 60 days.

**C. Other Post Employment Benefits**

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

**Note 6**      **Operating Transfers**

<u>From</u>	<u>To</u>	<u>Amount</u>
Rural Fire District No. 1 Fund	Special Rural Fire Equipment Fund	\$ 10,000
Road and Bridge Fund	Special Machinery Fund	50,995
Special Auto Fund	General Fund	235

**Note 7**      **Claims and Judgments**

**Federally Assisted Programs - Compliance Audits**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

**Note 8**      **Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County joined together with other Counties in the State of Kansas to form the Kansas County Association Multi-Line Pool (KCAMP), and Kansas Workers Risk Cooperative for Counties (KWORCC) which are public entity risk-pools currently operating as common risk management and insurance programs for Kansas Counties. The County pays annual premiums to KCAMP and KWORCC for its general and worker's compensation insurance coverage. KCAMP and KWORCC are self-sustaining through member premiums. KCAMP reinsures through commercial companies for claims in excess of \$200,000 for property coverage, \$150,000 for crime coverage, and \$250,000 for liability coverage. KWORCC reinsures through commercial companies for claims in excess of \$1,000,000 for worker's compensation coverage. Additional premiums may be due from the County if total claims for the pool exceed amounts anticipated by either KCAMP or KWORCC management. The County continues to carry commercial insurance for all other risks of loss including employee health insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Elk County, Kansas  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012

Schedule 1

	Certified Budget	Qualified Budget Cr. Adjustment	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 1,506,892		1,506,892	1,469,788	37,104
Special Revenue:					
Ambulance	215,000		215,000	207,950	7,050
Conservation District	12,000		12,000	11,951	49
Direct Election	25,500		25,500	25,401	99
Economic Development	23,500		23,500	20,429	3,071
Employee Benefits	903,175		903,175	885,217	17,958
Health	116,960		116,960	92,249	24,711
Historical Society	1,000		1,000	1,000	
Mental Health	30,000		30,000	29,826	174
Intellectual Disability	23,000		23,000	23,000	
Noxious Weed	40,000		40,000	39,458	542
Road and Bridge	1,460,000	1,905	1,461,905	1,458,972	2,933
Rural Fire District No. 1	88,800		88,800	86,191	2,609
Service Program for the Elderly	45,820		45,820	45,224	596
Special Alcohol Program	6,000		6,000	4,721	1,279
Special Bridge	186,175		186,175	74,590	111,585
Special Liability	35,000		35,000	22,251	12,749
Special Park and Recreation	9,000		9,000	5,650	3,350
Emergency Telephone Service	20,000		20,000	13,276	6,724
Emergency Telephone Service - Wireless	8,000		8,000	1,471	6,529
Enterprise:					
Solid Waste	175,000		175,000	98,086	76,914
Totals	<u>4,930,822</u>	<u>1,905</u>	<u>4,932,727</u>	<u>4,616,701</u>	<u>316,026</u>

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	677,084	665,552	652,349	13,203
Motor Vehicle Tax		84,045	92,315	90,167	2,148
Recreational Vehicle Tax		1,053	1,229	1,352	( 123)
Delinquent Tax		13,125	14,951	8,295	6,656
16/20 M Truck Tax				13,672	( 13,672)
Countywide Sales Tax		172,273	153,361	155,000	( 1,639)
In Lieu of Tax		879	426,123	426,164	( 41)
Mineral Production Tax		1,352	2,800		2,800
Interest on Tax		19,568	18,068	15,000	3,068
Total Taxes		<u>969,379</u>	<u>1,374,399</u>	<u>1,361,999</u>	<u>12,400</u>
Intergovernmental					
Federal Financial Assistance			91,655	42,900	48,755
State Grant		100,682	170		170
Local Alcoholic Liquor Tax		4,240	4,721	3,800	921
Interest on Investments			140		140
Total Intergovernmental		<u>104,922</u>	<u>96,686</u>	<u>46,700</u>	<u>49,986</u>
Licenses, Fees, and Permits					
Mortgage Registration		11,725	13,141	15,000	( 1,859)
Officer Fees		34,496	39,101	15,000	24,101
Service Fees		689			
Total Licenses, Fees, and Permits		<u>46,910</u>	<u>52,242</u>	<u>30,000</u>	<u>22,242</u>
Use of Money and Property					
Interest on Investments		18,763	9,609	10,800	( 1,191)
Transfers					
Operating Transfers In		1,548	235	1,500	( 1,265)
Miscellaneous					
Sale of Surplus Property			53		53
Other		5,938	4,541		4,541
Total Miscellaneous		<u>5,938</u>	<u>4,594</u>		<u>4,594</u>
Total Cash Receipts / Revenue		<u>1,147,460</u>	<u>1,537,765</u>	<u>1,450,999</u>	<u>86,766</u>
Expenditures and Transfers					
General Government					
County Commission					
Personal Services		33,234	32,745	30,850	( 1,895)
Contractual Services		166	344	1,000	656
Commodities		23	150	300	150
Total County Commission		<u>33,423</u>	<u>33,239</u>	<u>32,150</u>	<u>( 1,089)</u>
County Clerk					
Personal Services		49,474	54,765	46,000	( 8,765)
Contractual Services		1,820	1,439	1,500	61
Commodities		80	1,471	500	( 971)
Reimbursed Expense	(	709)	( 362)		362
Total County Clerk		<u>50,665</u>	<u>57,313</u>	<u>48,000</u>	<u>( 9,313)</u>
County Treasurer					
Personal Services		50,491	47,421	46,500	( 921)
Contractual Services		1,395	1,164	1,500	336
Commodities		25	100		( 100)
Total County Treasurer		<u>51,911</u>	<u>48,685</u>	<u>48,000</u>	<u>( 685)</u>
County Attorney					
Personal Services		52,399	49,995	48,935	( 1,060)
Contractual Services		4,145	4,955	3,693	( 1,262)
Commodities		767	416	325	( 91)
Capital Outlay		170			
Reimbursed Expense				( 2,953)	( 2,953)

Elk County, Kansas  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 2 of 43

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Total County Attorney	\$ 57,481	55,366	50,000	( 5,366)
Register of Deeds				
Personal Services	45,016	45,974	43,800	( 2,174)
Contractual Services	1,094	761	800	39
Commodities	703	480	200	( 280)
Capital Outlay		200	200	
Reimbursed Expense		( 13)		13
Total Register of Deeds	46,813	47,402	45,000	( 2,402)
Unified Court				
Contractual Services	43,091	68,043	52,050	( 15,993)
Commodities	2,967	4,886	1,000	( 3,886)
Capital Outlay	3,665	1,253	950	( 303)
Reimbursed Expense		( 53)		53
Total Unified Court	49,723	74,129	54,000	( 20,129)
Courthouse General				
Personal Services			89,000	89,000
Contractual Services	101,347	99,312	6,000	( 93,312)
Commodities	20,470	48,489	88,248	39,759
Capital Outlay	4,332	41,845		( 41,845)
Reimbursed Expense	( 7,754)	( 4,353)	( 1,600)	2,753
Total Courthouse General	118,395	185,293	181,648	( 3,645)
Appraiser				
Personal Services	103,772	101,356	105,000	3,644
Contractual Services	14,948	20,389	17,000	( 3,389)
Commodities	3,572	4,243	4,000	( 243)
Capital Outlay	498	305	1,000	695
Reimbursed Expense	( 2,105)	( 538)		538
Total Appraiser	120,685	125,755	127,000	1,245
County Building Maintenance				
Personal Services	31,526	39,692	42,000	2,308
Contractual Services	8,606	9,985	20,000	10,015
Commodities	19,694	18,905	20,000	1,095
Capital Outlay	4,125	874	30,000	29,126
Reimbursed Expense	( 17)	( 145)		145
Total County Building Maintenance	63,934	69,311	112,000	42,689
Emergency Preparedness				
Personal Services		606		( 606)
Health Appropriations				
Reimbursed Expense	( 3,325)			
Grant Expenditures				
Capital Outlay	90,000			
Equipment				
Capital Outlay			44,000	44,000
Capital Outlay Projects				
Capital Outlay	30,000			
Total General Government	709,705	697,099	741,798	44,699
Public Safety				
Sheriff				
Personal Services	278,609	278,777	267,781	( 10,996)
Contractual Services	84,308	68,065	55,275	( 12,790)
Commodities	51,876	32,918	41,944	9,026
Capital Outlay	169	456		( 456)
Reimbursed Expense	( 36,603)	( 23,481)	( 25,000)	( 1,519)
Total Sheriff	378,359	356,735	340,000	( 16,735)



Elk County, Kansas  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 3 of 43

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Emergency Preparedness				
Personal Services	\$ 27,882	25,668	26,670	1,002
Contractual Services	2,417	6,918	3,000	( 3,918)
Commodities	4,707	4,304	2,730	( 1,574)
Capital Outlay			600	600
Total Emergency Preparedness	<u>35,006</u>	<u>36,890</u>	<u>33,000</u>	<u>( 3,890)</u>
Crime Victims Program				
Contractual Services	80		500	500
Total Public Safety	<u>413,445</u>	<u>393,625</u>	<u>373,500</u>	<u>( 20,125)</u>
Health				
Coroner				
Contractual Services	8,745	1,828	5,500	3,672
Health Appropriations				
Personal Services	2,621	2,729		( 2,729)
Contractual Services	415	311		( 311)
Commodities	349	1,980		( 1,980)
Total Health Appropriations	<u>3,385</u>	<u>5,020</u>		<u>( 5,020)</u>
Total Health	<u>12,130</u>	<u>6,848</u>	<u>5,500</u>	<u>( 1,348)</u>
Education				
Youth Development				
Personal Services	7,589	9,013	8,400	( 613)
Contractual Services	565	376	1,100	724
Commodities	186	222	500	278
Reimbursed Expense		( 13)		13
Total Youth Development	<u>8,340</u>	<u>9,598</u>	<u>10,000</u>	<u>402</u>
Agriculture				
Agricultural Appropriations				
Fair	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	
Sanitation				
Recycling				
Personal Services	10,558	10,326	4,500	( 5,826)
Contractual Services	740	1,130	2,000	870
Commodities	2,496	3,568	2,000	( 1,568)
Capital Outlay	559			
Total Recycling	<u>14,353</u>	<u>15,024</u>	<u>8,500</u>	<u>( 6,524)</u>
Reconstruction and Remodeling				
Courthouse Building		92,752	112,752	20,000
Debt Service				
Lease Principal		251,842	251,842	
Total Expenditures and Transfers	<u>1,160,973</u>	<u>1,469,788</u>	<u>1,506,892</u>	<u>37,104</u>
Receipts Over (Under)				
Expenditures and Transfers	( 13,513)	67,977		
Unencumbered Cash, Beginning	140,525	129,069		
Prior Year Encumbr. Cancelled	<u>2,057</u>	<u>1,474</u>		
Unencumbered Cash, Ending	<u>129,069</u>	<u>198,520</u>		

Elk County, Kansas  
Ambulance Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 4 of 43

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 68,791	65,206	64,410	796
Motor Vehicle Tax		5,172	9,370	( 4,198)
Recreational Vehicle Tax		68	140	( 72)
Delinquent Tax	800	1,186	862	324
16/20 M Truck Tax			1,421	( 1,421)
In Lieu of Tax	91	86	95	( 9)
Total Taxes	<u>69,682</u>	<u>71,718</u>	<u>76,298</u>	<u>( 4,580)</u>
Intergovernmental				
State Grant	915			
Licenses, Fees, and Permits				
Service Fees	<u>126,702</u>	<u>136,584</u>	<u>130,000</u>	<u>6,584</u>
Miscellaneous				
Other	<u>3,123</u>	<u>3,331</u>		<u>3,331</u>
Total Cash Receipts / Revenue	<u>200,422</u>	<u>211,633</u>	<u>206,298</u>	<u>5,335</u>
Expenditures and Transfers				
Public Safety				
Personal Services	166,223	176,181	176,000	( 181)
Contractual Services	10,908	12,959	13,000	41
Commodities	16,641	21,140	20,000	( 1,140)
Capital Outlay			6,000	6,000
Reimbursed Expense	( 1,572)	( 2,330)		2,330
Total Expenditures and Transfers	<u>192,200</u>	<u>207,950</u>	<u>215,000</u>	<u>7,050</u>
Receipts Over (Under)				
Expenditures and Transfers	8,222	3,683		
Unencumbered Cash, Beginning	( 1,334)	7,347		
Prior Year Encumbr. Cancelled	<u>459</u>			
Unencumbered Cash, Ending	<u>7,347</u>	<u>11,030</u>		

Elk County, Kansas  
Conservation District Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 5 of 43

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year			Variance Favorable (Unfavor)
		Prior Year Actual	Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	10,231	10,444	10,264	180
Motor Vehicle Tax		1,070	1,260	1,368	( 108)
Recreational Vehicle Tax		13	17	21	( 4)
Delinquent Tax		180	216	126	90
16/20 M Truck Tax				207	( 207)
In Lieu of Tax		13	14	14	
Total Cash Receipts / Revenue		<u>11,507</u>	<u>11,951</u>	<u>12,000</u>	<u>( 49)</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>11,568</u>	<u>11,951</u>	<u>12,000</u>	<u>49</u>
Total Expenditures and Transfers		<u>11,568</u>	<u>11,951</u>	<u>12,000</u>	<u>49</u>
Receipts Over (Under)					
Expenditures and Transfers	(	61)			
Unencumbered Cash, Beginning		<u>61</u>	<u>          </u>		
Unencumbered Cash, Ending		<u>          </u>	<u>          </u>		

Elk County, Kansas  
Direct Election Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 6 of 43

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	17,422	20,750	20,323	427
Motor Vehicle Tax		2,814	2,975	2,304	671
Recreational Vehicle Tax		35	40	35	5
Delinquent Tax		458	429	212	217
16/20 M Truck Tax				349	( 349)
In Lieu of Tax		22	27	23	4
Total Cash Receipts / Revenue		<u>20,751</u>	<u>24,221</u>	<u>23,246</u>	<u>975</u>
Expenditures and Transfers					
General Government					
Personal Services		16,555	8,318	16,000	7,682
Contractual Services		3,818	14,718	8,000	( 6,718)
Commodities		1,347	2,465	1,000	( 1,465)
Capital Outlay				500	500
Reimbursed Expense			( 100)		100
Total Expenditures and Transfers		<u>21,720</u>	<u>25,401</u>	<u>25,500</u>	<u>99</u>
Receipts Over (Under)					
Expenditures and Transfers		( 969)	( 1,180)		
Unencumbered Cash, Beginning		<u>6,597</u>	<u>5,628</u>		
Unencumbered Cash, Ending		<u>5,628</u>	<u>4,448</u>		

Elk County, Kansas  
Economic Development Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 7 of 43

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 19,712	18,381	17,972	409
Motor Vehicle Tax		2,174	2,684	( 510)
Recreational Vehicle Tax		29	40	( 11)
Delinquent Tax	257	383	247	136
16/20 M Truck Tax			407	( 407)
In Lieu of Tax	26	24	27	( 3)
Total Cash Receipts / Revenue	<u>19,995</u>	<u>20,991</u>	<u>21,377</u>	<u>( 386)</u>
Expenditures and Transfers				
General Government				
Personal Services		594		( 594)
Economic Development				
Personal Services	18,194	16,186	15,750	( 436)
Contractual Services	3,208	2,996	6,650	3,654
Commodities	515	821	800	( 21)
Capital Outlay	119		300	300
Reimbursed Expense		( 168)		168
Total Economic Development	<u>22,036</u>	<u>19,835</u>	<u>23,500</u>	<u>3,665</u>
Total Expenditures and Transfers	<u>22,036</u>	<u>20,429</u>	<u>23,500</u>	<u>3,071</u>
Receipts Over (Under)				
Expenditures and Transfers	( 2,041)	562		
Unencumbered Cash, Beginning	2,435	394		
Unencumbered Cash, Ending	<u>394</u>	<u>956</u>		

Elk County, Kansas  
Employee Benefits Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 8 of 43

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 707,121	730,463	723,388	7,075
Motor Vehicle Tax	77,724	66,562	94,414	( 27,852)
Recreational Vehicle Tax	973	888	1,415	( 527)
Delinquent Tax	10,257	13,687	8,685	5,002
16/20 M Truck Tax			14,316	( 14,316)
In Lieu of Tax	920	126,218	126,207	11
Total Taxes	<u>796,995</u>	<u>937,818</u>	<u>968,425</u>	<u>( 30,607)</u>
Miscellaneous				
Other		6		6
Total Cash Receipts / Revenue	<u>796,995</u>	<u>937,824</u>	<u>968,425</u>	<u>( 30,601)</u>
Expenditures and Transfers				
General Government				
Health Insurance	520,269	612,694	592,675	( 20,019)
KPERS	98,592	108,934	135,000	26,066
Life Insurance	2,596	2,451	3,000	549
Social Security	101,756	105,765	111,000	5,235
Unemployment	26,202	10,605	16,500	5,895
Workmen's Compensation	37,112	45,170	45,000	( 170)
Reimbursed Expense	( 1,011)	( 402)		402
Total Expenditures and Transfers	<u>785,516</u>	<u>885,217</u>	<u>903,175</u>	<u>17,958</u>
Receipts Over (Under)				
Expenditures and Transfers	11,479	52,607		
Unencumbered Cash, Beginning	2,547	20,841		
Prior Year Encumbr. Cancelled	<u>6,815</u>			
Unencumbered Cash, Ending	<u>20,841</u>	<u>73,448</u>		

Health Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 44,871	45,630	44,768	862	
Motor Vehicle Tax	5,935	6,120	5,966	154	
Recreational Vehicle Tax	74	82	89	( 7)	
Delinquent Tax	935	996	549	447	
16/20 M Truck Tax			905	( 905)	
In Lieu of Tax	58	60	60		
Total Taxes	<u>51,873</u>	<u>52,888</u>	<u>52,337</u>	<u>551</u>	
Intergovernmental					
Federal Financial Assistance	10,941	8,240	18,860	( 10,620)	
State Grant	4,267	9,698		9,698	
Total Intergovernmental	<u>15,208</u>	<u>17,938</u>	<u>18,860</u>	<u>( 922)</u>	
Licenses, Fees, and Permits					
Service Fees	<u>24,912</u>	<u>26,241</u>		<u>26,241</u>	
Miscellaneous					
Other		3,850		3,850	
Total Cash Receipts / Revenue	<u>91,993</u>	<u>100,917</u>	<u>71,197</u>	<u>29,720</u>	
Expenditures and Transfers					
Health					
Personal Services	78,953	75,573	75,000	( 573)	
Contractual Services	6,432	7,798	9,360	1,562	
Commodities	19,744	20,960	20,600	( 360)	
Capital Outlay	399	653	12,000	11,347	
Reimbursed Expense	( 9,584)	( 12,735)		12,735	
Total Health	<u>95,944</u>	<u>92,249</u>	<u>116,960</u>	<u>24,711</u>	
Transfers					
Operating Transfers Out	10,000				
Total Expenditures and Transfers	<u>105,944</u>	<u>92,249</u>	<u>116,960</u>	<u>24,711</u>	
Receipts Over (Under)					
Expenditures and Transfers	( 13,951)	8,668			
Unencumbered Cash, Beginning	77,169	63,487			
Prior Year Encumbr. Cancelled	269				
Unencumbered Cash, Ending	<u>63,487</u>	<u>72,155</u>			

Elk County, Kansas  
Historical Society Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 10 of 43

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year			Variance Favorable (Unfavor)
		Prior Year Actual	Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	871	882	851	31
Motor Vehicle Tax		84	101	116	( 15)
Recreational Vehicle Tax		1	1	2	( 1)
Delinquent Tax		15	18	11	7
16/20 M Truck Tax				18	( 18)
In Lieu of Tax		<u>1</u>	<u>1</u>	<u>1</u>	
Total Cash Receipts / Revenue		<u>972</u>	<u>1,003</u>	<u>999</u>	<u>4</u>
Expenditures and Transfers					
Culture and Recreation					
Contractual Services		<u>972</u>	<u>1,000</u>	<u>1,000</u>	
Total Expenditures and Transfers		<u>972</u>	<u>1,000</u>	<u>1,000</u>	
Receipts Over (Under)					
Expenditures and Transfers			3		
Unencumbered Cash, Beginning		<u>1</u>	<u>1</u>		
Unencumbered Cash, Ending		<u>1</u>	<u>4</u>		



Elk County, Kansas  
Mental Health Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 11 of 43

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	26,093	26,019	25,589	430
Motor Vehicle Tax		3,142	3,179	3,477	( 298)
Recreational Vehicle Tax		39	42	52	( 10)
Delinquent Tax		481	552	320	232
16/20 M Truck Tax				527	( 527)
In Lieu of Tax		34	34	35	( 1)
Total Cash Receipts / Revenue		<u>29,789</u>	<u>29,826</u>	<u>30,000</u>	<u>( 174)</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>29,789</u>	<u>29,826</u>	<u>30,000</u>	<u>174</u>
Total Expenditures and Transfers		<u>29,789</u>	<u>29,826</u>	<u>30,000</u>	<u>174</u>
Receipts Over (Under)					
Expenditures and Transfers					
Unencumbered Cash, Beginning		<u>          </u>	<u>          </u>		
Unencumbered Cash, Ending		<u>          </u>	<u>          </u>		

Elk County, Kansas  
Intellectual Disability Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 12 of 43

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	19,314	20,051	19,742	309
Motor Vehicle Tax		2,568	2,392	2,568	( 176)
Recreational Vehicle Tax		32	32	39	( 7)
Delinquent Tax		335	414	236	178
16/20 M Truck Tax				389	( 389)
In Lieu of Tax		25	27	26	1
Total Cash Receipts / Revenue		<u>22,274</u>	<u>22,916</u>	<u>23,000</u>	<u>( 84)</u>
Expenditures and Transfers					
Health					
Contractual Services		20,449	23,000	23,000	
Total Expenditures and Transfers		<u>20,449</u>	<u>23,000</u>	<u>23,000</u>	
Receipts Over (Under)					
Expenditures and Transfers		1,825	( 84)		
Unencumbered Cash, Beginning		<u>165</u>	<u>1,990</u>		
Unencumbered Cash, Ending		<u>1,990</u>	<u>1,906</u>		

Elk County, Kansas  
Noxious Weed Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 13 of 43

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 41,282	20,971	20,194	777	
Motor Vehicle Tax	4,947	4,886	5,503	( 617)	
Recreational Vehicle Tax	62	65	83	( 18)	
Delinquent Tax	736	866	506	360	
16/20 M Truck Tax			834	( 834)	
In Lieu of Tax	54	27	56	( 29)	
Total Taxes	<u>47,081</u>	<u>26,815</u>	<u>27,176</u>	<u>( 361)</u>	
Miscellaneous					
Other		2,639		2,639	
Total Cash Receipts / Revenue	<u>47,081</u>	<u>29,454</u>	<u>27,176</u>	<u>2,278</u>	
Expenditures and Transfers					
Agriculture					
Personal Services	11,044	9,670	16,000	6,330	
Contractual Services	2,234	2,159	4,000	1,841	
Commodities	37,118	47,053	28,000	( 19,053)	
Capital Outlay	3,728		3,000	3,000	
Reimbursed Expense	( 35,070)	( 19,424)	( 11,000)	8,424	
Total Agriculture	<u>19,054</u>	<u>39,458</u>	<u>40,000</u>	<u>542</u>	
Transfers					
Operating Transfers Out	25,000				
Total Expenditures and Transfers	<u>44,054</u>	<u>39,458</u>	<u>40,000</u>	<u>542</u>	
Receipts Over (Under)					
Expenditures and Transfers	3,027	( 10,004)			
Unencumbered Cash, Beginning	<u>16,680</u>	<u>19,707</u>			
Unencumbered Cash, Ending	<u>19,707</u>	<u>9,703</u>			

Elk County, Kansas  
Road and Bridge Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 14 of 43

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 739,901	731,994	716,764	15,230
Motor Vehicle Tax	105,338	107,300	98,208	9,092
Recreational Vehicle Tax	1,319	1,429	1,472	( 43)
Delinquent Tax	15,912	16,857	9,035	7,822
16/20 M Truck Tax			14,891	( 14,891)
In Lieu of Tax	956	300,184	320,995	( 20,811)
Total Taxes	<u>863,426</u>	<u>1,157,764</u>	<u>1,161,365</u>	<u>( 3,601)</u>
Intergovernmental				
Special City & County Highway	183,481	174,012	175,981	( 1,969)
Equalization and Adjustment	15,694	12,787		12,787
State Grant	3,507	1,905		1,905
Total Intergovernmental	<u>202,682</u>	<u>188,704</u>	<u>175,981</u>	<u>12,723</u>
Licenses, Fees, and Permits				
Service Fees	<u>875</u>	<u>375</u>		<u>375</u>
Miscellaneous				
Sale of Surplus Property	27,716			
Other	<u>4,478</u>	<u>4,867</u>		<u>4,867</u>
Maintenance				
Sale of Surplus Property		843		843
Total Miscellaneous	<u>32,194</u>	<u>5,710</u>		<u>5,710</u>
Total Cash Receipts / Revenue	<u>1,099,177</u>	<u>1,352,553</u>	<u>1,337,346</u>	<u>15,207</u>
Expenditures and Transfers				
Public Works				
Maintenance				
Personal Services	329,352	397,391	330,000	( 67,391)
Contractual Services	76,632	130,123	65,000	( 65,123)
Commodities	647,904	1,449,386	1,010,375	( 439,011)
Capital Outlay	211,931	9,766	111,118	101,352
Reimbursed Expense	( 57,559)	( 579,389)	( 60,000)	519,389
Total Maintenance	<u>1,208,260</u>	<u>1,407,277</u>	<u>1,456,493</u>	<u>49,216</u>
Sanitation				
Environmental Services				
Personal Services	<u>8,400</u>	<u>700</u>	<u>3,507</u>	<u>2,807</u>
Transfers				
Operating Transfers Out	<u>390,000</u>	<u>50,995</u>		( 50,995)
Budget Credit			1,905	1,905
Total Expenditures and Transfers	<u>1,606,660</u>	<u>1,458,972</u>	<u>1,461,905</u>	<u>2,933</u>
Receipts Over (Under)				
Expenditures and Transfers	( 507,483)	( 106,419)		
Unencumbered Cash, Beginning	612,644	106,419		
Prior Year Encumbr. Cancelled	<u>1,258</u>			
Unencumbered Cash, Ending	<u>106,419</u>			

Elk County, Kansas  
Rural Fire District No. 1 Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 15 of 43

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 77,989	77,253	76,160	1,093
Motor Vehicle Tax	7,817	8,135	8,021	114
Recreational Vehicle Tax	103	112	120	( 8)
Delinquent Tax	985	1,341	775	566
16/20 M Truck Tax			1,948	( 1,948)
Total Taxes	<u>86,894</u>	<u>86,841</u>	<u>87,024</u>	<u>( 183)</u>
Miscellaneous				
Sale of Surplus Property	9,634			
Other	854			
Total Miscellaneous	<u>10,488</u>			
Total Cash Receipts / Revenue	<u>97,382</u>	<u>86,841</u>	<u>87,024</u>	<u>( 183)</u>
Expenditures and Transfers				
Public Safety				
Personal Services	16,800	16,800	17,000	200
Contractual Services	9,612	11,622	15,000	3,378
Commodities	34,711	44,779	15,000	( 29,779)
Capital Outlay	24,714		41,800	41,800
Employee Benefits	3,059	1,445		( 1,445)
Workmen's Compensation		1,545		( 1,545)
Total Public Safety	<u>88,896</u>	<u>76,191</u>	<u>88,800</u>	<u>12,609</u>
Transfers				
Operating Transfers Out	5,000	10,000		( 10,000)
Total Expenditures and Transfers	<u>93,896</u>	<u>86,191</u>	<u>88,800</u>	<u>2,609</u>
Receipts Over (Under)				
Expenditures and Transfers	3,486	650		
Unencumbered Cash, Beginning	3,993	7,613		
Prior Year Encumbr. Cancelled	134			
Unencumbered Cash, Ending	<u>7,613</u>	<u>8,263</u>		

Elk County, Kansas  
Service Program for the Elderly Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 16 of 43

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	39,854	39,742	39,081	661
Motor Vehicle Tax		4,857	4,906	5,311	( 405)
Recreational Vehicle Tax		61	65	80	( 15)
Delinquent Tax		733	847	489	358
16/20 M Truck Tax				805	( 805)
In Lieu of Tax		52	52	54	( 2)
Total Cash Receipts / Revenue		<u>45,557</u>	<u>45,612</u>	<u>45,820</u>	<u>( 208)</u>
Expenditures and Transfers					
Social Services for Aged and Poor					
Contractual Services		45,557	45,224	45,820	596
Total Expenditures and Transfers		<u>45,557</u>	<u>45,224</u>	<u>45,820</u>	<u>596</u>
Receipts Over (Under)					
Expenditures and Transfers			388		
Unencumbered Cash, Beginning		<u>1</u>	<u>1</u>		
Unencumbered Cash, Ending		<u>1</u>	<u>389</u>		

Elk County, Kansas  
Special Alcohol Program Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 17 of 43

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 4,240	4,721	4,500	221
Total Cash Receipts / Revenue	<u>4,240</u>	<u>4,721</u>	<u>4,500</u>	<u>221</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>4,240</u>	<u>4,721</u>	<u>6,000</u>	<u>1,279</u>
Total Expenditures and Transfers	<u>4,240</u>	<u>4,721</u>	<u>6,000</u>	<u>1,279</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u>          </u>	<u>          </u>		
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>		

Elk County, Kansas  
Special Bridge Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 18 of 43

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	39,875	39,400	38,669	731
Motor Vehicle Tax		5,131	5,227	5,305	( 78)
Recreational Vehicle Tax		64	70	80	( 10)
Delinquent Tax		816	871	488	383
16/20 M Truck Tax				804	( 804)
In Lieu of Tax		52	52	54	( 2)
Total Taxes		<u>45,938</u>	<u>45,620</u>	<u>45,400</u>	<u>220</u>
Intergovernmental					
State Grant		<u>43,332</u>			
Total Cash Receipts / Revenue		<u>89,270</u>	<u>45,620</u>	<u>45,400</u>	<u>220</u>
Expenditures and Transfers					
Public Works					
Contractual Services		14,760	12,187	43,500	31,313
Commodities		40,078	62,403	75,000	12,597
Capital Outlay		<u>19,346</u>		<u>67,675</u>	<u>67,675</u>
Total Expenditures and Transfers		<u>74,184</u>	<u>74,590</u>	<u>186,175</u>	<u>111,585</u>
Receipts Over (Under)					
Expenditures and Transfers		15,086	( 28,970)		
Unencumbered Cash, Beginning		<u>144,270</u>	<u>159,356</u>		
Unencumbered Cash, Ending		<u>159,356</u>	<u>130,386</u>		



Elk County, Kansas  
Special Building Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 19 of 43

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 70,350	36,802
Total Cash Receipts / Revenue	<u>70,350</u>	<u>36,802</u>
Expenditures and Transfers		
General Government		
Contractual Services	62,869	300
Capital Outlay	<u>40,891</u>	<u>40,891</u>
Total Expenditures and Transfers	<u>62,869</u>	<u>41,191</u>
Receipts Over (Under)		
Expenditures and Transfers	7,481	( 4,389)
Unencumbered Cash, Beginning	<u>6,586</u>	<u>14,067</u>
Unencumbered Cash, Ending	<u><u>14,067</u></u>	<u><u>9,678</u></u>

Elk County, Kansas  
Special Liability Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 20 of 43

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	28,113	22,080	21,818	262
Motor Vehicle Tax		3,520	2,411	3,741	( 1,330)
Recreational Vehicle Tax		44	32	56	( 24)
Delinquent Tax		402	536	344	192
16/20 M Truck Tax				567	( 567)
In Lieu of Tax		37	29	38	( 9)
Total Cash Receipts / Revenue		<u>32,116</u>	<u>25,088</u>	<u>26,564</u>	<u>( 1,476)</u>
Expenditures and Transfers					
General Government					
Contractual Services		<u>28,362</u>	<u>22,251</u>	<u>35,000</u>	<u>12,749</u>
Total Expenditures and Transfers		<u>28,362</u>	<u>22,251</u>	<u>35,000</u>	<u>12,749</u>
Receipts Over (Under)					
Expenditures and Transfers		3,754	2,837		
Unencumbered Cash, Beginning		<u>13,003</u>	<u>16,757</u>		
Unencumbered Cash, Ending		<u>16,757</u>	<u>19,594</u>		

Elk County, Kansas  
Special Park and Recreation Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 21 of 43

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 4,240	4,721	4,500	221
Total Cash Receipts / Revenue	<u>4,240</u>	<u>4,721</u>	<u>4,500</u>	<u>221</u>
Expenditures and Transfers				
Culture and Recreation				
Parks and Recreation	<u>5,895</u>	<u>5,650</u>	<u>9,000</u>	<u>3,350</u>
Total Expenditures and Transfers	<u>5,895</u>	<u>5,650</u>	<u>9,000</u>	<u>3,350</u>
Receipts Over (Under)				
Expenditures and Transfers	( 1,655)	( 929)		
Unencumbered Cash, Beginning	<u>3,421</u>	<u>1,766</u>		
Unencumbered Cash, Ending	<u>1,766</u>	<u>837</u>		

Elk County, Kansas  
Special Equipment Reserve Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 22 of 43

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 200	
Transfers		
Operating Transfers In	35,000	
Total Cash Receipts / Revenue	<u>35,200</u>	
Expenditures and Transfers		
Equipment		
General Government	133,131	15,551
Total Expenditures and Transfers	<u>133,131</u>	<u>15,551</u>
Receipts Over (Under)		
Expenditures and Transfers	( 97,931 )	( 15,551 )
Unencumbered Cash, Beginning	<u>296,418</u>	<u>198,487</u>
Unencumbered Cash, Ending	<u><u>198,487</u></u>	<u><u>182,936</u></u>

Elk County, Kansas  
Special Highway Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	60,200	60,200
Unencumbered Cash, Ending	60,200	60,200

Elk County, Kansas  
Special Machinery Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 24 of 43

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 390,000	50,995
Total Cash Receipts / Revenue	<u>390,000</u>	<u>50,995</u>
Expenditures and Transfers		
Equipment		
Public Works	<u>35,027</u>	<u>381,491</u>
Total Expenditures and Transfers	<u>35,027</u>	<u>381,491</u>
Receipts Over (Under)		
Expenditures and Transfers	354,973	( 330,496 )
Unencumbered Cash, Beginning	<u>35,026</u>	<u>389,999</u>
Unencumbered Cash, Ending	<u><u>389,999</u></u>	<u><u>59,503</u></u>

Elk County, Kansas  
Special Rural Fire Equipment Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 25 of 43

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 5,000	10,000
Total Cash Receipts / Revenue	<u>5,000</u>	<u>10,000</u>
Expenditures and Transfers		
Public Safety		
Capital Outlay	<u>4,500</u>	
Total Expenditures and Transfers	<u>4,500</u>	
Receipts Over (Under)		
Expenditures and Transfers	500	10,000
Unencumbered Cash, Beginning	<u>4,501</u>	<u>5,001</u>
Unencumbered Cash, Ending	<u><u>5,001</u></u>	<u><u>15,001</u></u>

Elk County, Kansas  
Emergency Telephone Service Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 26 of 43

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 10,799	40,443	15,425	25,018
Total Cash Receipts / Revenue	<u>10,799</u>	<u>40,443</u>	<u>15,425</u>	<u>25,018</u>
Expenditures and Transfers				
Public Safety				
Contractual Services	12,114	13,276	20,000	6,724
Total Expenditures and Transfers	<u>12,114</u>	<u>13,276</u>	<u>20,000</u>	<u>6,724</u>
Receipts Over (Under)				
Expenditures and Transfers	( 1,315)	27,167		
Unencumbered Cash, Beginning	<u>1,575</u>	<u>260</u>		
Unencumbered Cash, Ending	<u>260</u>	<u>27,427</u>		



Elk County, Kansas  
Emergency Telephone Service - Wireless Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 27 of 43

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 3,642	605	5,570	( 4,965)
Use of Money and Property				
Interest on Investments	10	1		1
Total Cash Receipts / Revenue	<u>3,652</u>	<u>606</u>	<u>5,570</u>	<u>( 4,964)</u>
Expenditures and Transfers				
Public Safety				
Contractual Services	3,745	1,471	8,000	6,529
Total Expenditures and Transfers	<u>3,745</u>	<u>1,471</u>	<u>8,000</u>	<u>6,529</u>
Receipts Over (Under)				
Expenditures and Transfers	( 93)	( 865)		
Unencumbered Cash, Beginning	930	866		
Prior Year Encumbr. Cancelled	29			
Unencumbered Cash, Ending	<u>866</u>	<u>1</u>		

Elk County, Kansas  
Solid Waste Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 28 of 43

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Service Fees	\$ 105,464	103,544	125,000	( 21,456)
Total Cash Receipts / Revenue	<u>105,464</u>	<u>103,544</u>	<u>125,000</u>	<u>( 21,456)</u>
Expenditures and Transfers				
Sanitation				
Personal Services			5,000	5,000
Contractual Services	114,618	98,086	110,000	11,914
Commodities			5,000	5,000
Capital Outlay			55,000	55,000
Total Expenditures and Transfers	<u>114,618</u>	<u>98,086</u>	<u>175,000</u>	<u>76,914</u>
Receipts Over (Under)				
Expenditures and Transfers	( 9,154)	5,458		
Unencumbered Cash, Beginning	<u>100,669</u>	<u>91,515</u>		
Unencumbered Cash, Ending	<u>91,515</u>	<u>96,973</u>		

Elk County, Kansas  
Motor Vehicle Operating Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 29 of 43

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 29,394	29,011
Miscellaneous		
Other	359	1,176
Total Cash Receipts / Revenue	<u>29,753</u>	<u>30,187</u>
Expenditures and Transfers		
General Government		
Personal Services	17,160	17,515
Contractual Services	6,399	4,383
Commodities	6,431	7,589
Reimbursed Expense	( 4)	( 12)
Total General Government	<u>29,986</u>	<u>29,475</u>
Transfers		
Operating Transfers Out	1,548	235
Total Expenditures and Transfers	<u>31,534</u>	<u>29,710</u>
Receipts Over (Under)		
Expenditures and Transfers	( 1,781)	477
Unencumbered Cash, Beginning	1,665	( 8)
Prior Year Encumbr. Cancelled	108	
Unencumbered Cash, Ending	<u>( 8)</u>	<u>469</u>

Elk County, Kansas  
Prosecuting Attorney Training Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 30 of 43

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 592	370
Total Cash Receipts / Revenue	<u>592</u>	<u>370</u>
Expenditures and Transfers		
General Government		
	<u>1,700</u>	<u>370</u>
Total Expenditures and Transfers	<u>1,700</u>	<u>370</u>
Receipts Over (Under)		
Expenditures and Transfers	( 1,108)	
Unencumbered Cash, Beginning	<u>1,109</u>	<u>1</u>
Unencumbered Cash, Ending	<u><u>1</u></u>	<u><u>1</u></u>

Elk County, Kansas  
Special Law Enforcement Trust Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 31 of 43

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 553	390
Total Cash Receipts / Revenue	<u>553</u>	<u>390</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	553	390
Unencumbered Cash, Beginning	<u>2,301</u>	<u>2,854</u>
Unencumbered Cash, Ending	<u><u>2,854</u></u>	<u><u>3,244</u></u>

Elk County, Kansas  
Register of Deeds Technology Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 32 of 43

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 6,228	6,126
Total Cash Receipts / Revenue	<u>6,228</u>	<u>6,126</u>
Expenditures and Transfers		
General Government		
	75	
Commodities	<u>2,331</u>	<u>757</u>
Total Expenditures and Transfers	<u>2,406</u>	<u>757</u>
Receipts Over (Under)		
Expenditures and Transfers	3,822	5,369
Unencumbered Cash, Beginning	<u>13,575</u>	<u>17,397</u>
Unencumbered Cash, Ending	<u><u>17,397</u></u>	<u><u>22,766</u></u>

Elk County, Kansas  
Prosecuting Attorney Trust Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 33 of 43

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 70	10
Total Cash Receipts / Revenue	<u>70</u>	<u>10</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	70	10
Unencumbered Cash, Beginning	<u>1,269</u>	<u>1,339</u>
Unencumbered Cash, Ending	<u><u>1,339</u></u>	<u><u>1,349</u></u>

Elk County, Kansas  
 Sheriff's Equipment Reserve Fund Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

Schedule 2  
 Page 34 of 43

For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 4,139	6,085
Total Cash Receipts / Revenue	<u>4,139</u>	<u>6,085</u>
Expenditures and Transfers		
Public Safety		
Commodities		3,943
Total Expenditures and Transfers		<u>3,943</u>
Receipts Over (Under)		
Expenditures and Transfers	4,139	2,142
Unencumbered Cash, Beginning	<u>3,987</u>	<u>8,126</u>
Unencumbered Cash, Ending	<u><u>8,126</u></u>	<u><u>10,268</u></u>



Elk County, Kansas  
EMS Donations Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 35 of 43

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Donations	\$	2,020
Total Cash Receipts / Revenue		2,020
Expenditures and Transfers		
Public Safety		
Commodities		1,481
Capital Outlay		539
Total Expenditures and Transfers		2,020
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Elk County, Kansas  
CDBG Micro Loan Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 36 of 43

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Interest on Investments	\$	18
Use of Money and Property		
Interest on Investments	136	69
Loan Repayment	5,555	3,583
Total Use of Money and Property	5,691	3,652
Total Cash Receipts / Revenue	5,691	3,670
Expenditures and Transfers		
Economic Development		
Contractual Services		389
Total Expenditures and Transfers		389
Receipts Over (Under)		
Expenditures and Transfers	5,691	3,281
Unencumbered Cash, Beginning	54,180	59,871
Unencumbered Cash, Ending	59,871	63,152

Elk County, Kansas  
FEMA Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 251	
Total Cash Receipts / Revenue	251	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	251	
Unencumbered Cash, Beginning	4,496	4,747
Unencumbered Cash, Ending	4,747	4,747

Elk County, Kansas  
CDBG - Rural Water District Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 38 of 43

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 2,500	205,000
Total Cash Receipts / Revenue	<u>2,500</u>	<u>205,000</u>
Expenditures and Transfers		
General Government		
Contractual Services	<u>3,750</u>	<u>205,000</u>
Total Expenditures and Transfers	<u>3,750</u>	<u>205,000</u>
Receipts Over (Under)		
Expenditures and Transfers	( 1,250)	
Unencumbered Cash, Beginning	<u>1,250</u>	
Unencumbered Cash, Ending	<u><u>          </u></u>	<u><u>          </u></u>

Elk County, Kansas  
Emergency Preparedness Planning Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 39 of 43

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 5,755	
State Grant	<u>1</u>	<u>525</u>
Total Cash Receipts / Revenue	<u>5,756</u>	<u>525</u>
Expenditures and Transfers		
General Government		
	3,524	668
Contractual Services		564
Commodities	<u>1,348</u>	<u>177</u>
Total Expenditures and Transfers	<u>4,872</u>	<u>1,409</u>
Receipts Over (Under)		
Expenditures and Transfers	884	( 884)
Unencumbered Cash, Beginning	<u>884</u>	<u>884</u>
Unencumbered Cash, Ending	<u><u>884</u></u>	<u><u>884</u></u>

Elk County, Kansas  
Rural Fire District Trust Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 40 of 43

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Use of Money and Property		
Interest on Investments	\$ 4	3
Miscellaneous		
Donations	150	1,000
Total Cash Receipts / Revenue	154	1,003
Expenditures and Transfers		
Public Safety		
Commodities		150
Total Expenditures and Transfers		150
Receipts Over (Under)		
Expenditures and Transfers	154	853
Unencumbered Cash, Beginning	1,435	1,589
Unencumbered Cash, Ending	1,589	2,442

Elk County, Kansas  
Diversion Fees Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,430	1,600
Total Cash Receipts / Revenue	<u>2,430</u>	<u>1,600</u>
Expenditures and Transfers		
General Government		
Capital Outlay	324	
Total Expenditures and Transfers	<u>324</u>	
Receipts Over (Under)		
Expenditures and Transfers	2,106	1,600
Unencumbered Cash, Beginning	<u>2,815</u>	<u>4,921</u>
Unencumbered Cash, Ending	<u><u>4,921</u></u>	<u><u>6,521</u></u>

Elk County, Kansas  
C.O.P.S. Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 18,874	
Total Cash Receipts / Revenue	<u>18,874</u>	
Expenditures and Transfers		
General Government		
Capital Outlay	<u>18,874</u>	
Total Expenditures and Transfers	<u>18,874</u>	
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		



Elk County, Kansas  
Other Grants Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	350	350
Unencumbered Cash, Ending	350	350

Elk County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2012

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Elk Falls City	\$	5,999	5,999	
Grenola City General		54,456	54,456	
Grenola City Library		3,181	3,181	
Grenola City Bond		656	656	
		1,094	1,094	
Howard City General		83,830	83,830	
Howard City Employee Benefit		32,049	32,049	
Howard City Special Liability		1,396	1,396	
Howard City Library		12,607	12,607	
Howard City Emergency Equip		9,041	9,041	
Longton City General		62,232	62,232	
Longton City Bond		21,257	21,257	
Longton City Library		6,787	6,787	
Moline City General		62,536	62,536	
Moline City Special Liability		6,501	6,501	
Moline City Employee Benefits		11,409	11,409	
Moline City Bond		11,633	11,633	
Moline City Library		8,146	8,146	
Subtotal Cities		<u>394,810</u>	<u>394,810</u>	
Townships:				
Elk Falls Twp General	9	1,222		1,231
Greenfield Twp General	381	5,493	5,304	570
Liberty Twp General	1,808	55		1,863
Oak Valley Twp General	98			98
Painterhood Twp General		481	481	
Subtotal Townships	<u>2,296</u>	<u>7,251</u>	<u>5,785</u>	<u>3,762</u>
Schools:				
USD 205 General		733	733	
USD 205 Bond		633	633	
USD 205 Capital Outlay		98	98	
		1,038	1,038	
USD 282 General		218,929	218,929	
USD 282 Supplemental General		432,252	432,252	
USD 282 Capital Outlay		8,976	8,976	
USD 283 General		62,753	62,753	
USD 283 Bond and Interest		33,735	33,735	
USD 283 Supplemental General		46,935	46,935	
USD 389 General		2,918	2,918	
USD 389 Bond		2,939	2,939	
USD 389 Capital Outlay		464	464	
USD 389 Recreation		612	612	
USD 389 Supplemental General		4,681	4,681	
USD 462 General		21,843	21,843	
USD 462 Capital Outlay		6,859	6,859	
USD 462 Recreation		1,740	1,740	
USD 462 Bond		18,561	18,561	
USD 462 Supplemental General		49,500	49,500	

Elk County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2012

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
USD 484 General		25,902	25,902	
USD 484 Capital Outlay		6,285	6,285	
USD 484 Supplemental General		33,220	33,220	
USD 484 Recreation		2,358	2,358	
Subtotal Schools		<u>983,964</u>	<u>983,964</u>	
Cemeteries:				
Elk Falls Cemetery	769	8,491	8,568	692
Piedmont Cemetery		610	610	
Longton Cemetery	9,081	5,801	14,857	25
Oak Valley Cemetery		2,167	2,159	8
Mt Zion Cemetery	2,107	1,226	3,214	119
Greenfield Cemetery		10,897	9,843	1,054
Cresco Cemetery	197	3,197	3,232	162
Wildcat Cemetery	1,588	16,316	16,190	1,714
Painterhood Cemetery	692	1,876	2,566	2
Grace Lawn Cemetery		23,454	23,454	
Subtotal Cemeteries	<u>14,434</u>	<u>74,035</u>	<u>84,693</u>	<u>3,776</u>
Watershed Districts:				
WS #31 General		5,389	5,389	
WS #34 General	( 5 )	995	990	
WS #47 General	10,971	25,934	36,905	
WS #59 General		191	191	
WS #83 General		312	312	
WS #92 General		535	535	
Subtotal Watershed Districts	<u>10,966</u>	<u>33,356</u>	<u>44,322</u>	
Rolling Prairie Extension Service:				
Rolling Prairie Extension Service	5	114,337	114,342	
Subtotal Rolling Prairie Extension Service	<u>5</u>	<u>114,337</u>	<u>114,342</u>	
Regional Library:				
		23,442	23,442	
		1,716	1,716	
Subtotal Regional Library		<u>25,158</u>	<u>25,158</u>	
Total Subdivisions	<u>27,701</u>	<u>1,632,911</u>	<u>1,653,074</u>	<u>7,538</u>
State Funds:				
		22,770	22,770	
		11,385	11,385	
Total State Funds		<u>34,155</u>	<u>34,155</u>	
Other Agency Funds:				
Motor Vehicle Licenses		232,172	232,172	
Driver License Fees	246	10,135	10,381	
Game Licenses	108	4,984	4,854	238
Secretary of State Fees		420	420	
Cereal Malt Beverage Licenses		25		25
Heritage Trust		525	417	108

Elk County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2012

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Unclaimed Money	18,431			18,431
Stray Animal	4	990	4	990
Clerk of Court Release		495	495	
Sales Tax		132,534	132,534	
Total Other Agency Funds	<u>18,789</u>	<u>382,280</u>	<u>381,277</u>	<u>19,792</u>
Distributable Funds:				
Current Tax	2,520,539	3,977,420	3,922,026	2,575,933
Delinquent Tax	45,852	98,038	91,249	52,641
Motor Vehicle Tax	102,035	509,617	503,590	108,062
Recreational Vehicle Tax	1,261	7,101	6,664	1,698
Mineral Production Tax	1,135	6,973	5,600	2,508
In Lieu of Tax		1,773,005	855,923	917,082
Total Distributable Funds	<u>2,670,822</u>	<u>6,372,154</u>	<u>5,385,052</u>	<u>3,657,924</u>
Total Agency Funds	<u>2,717,312</u>	<u>8,421,500</u>	<u>7,453,558</u>	<u>3,685,254</u>

County of Elk, Kansas  
Reconciliation of 2011 Tax Roll  
For the Year Ended December 31, 2012

Schedule 4

County Clerk's Abstract of Taxes Levied	\$	4,049,685
Add: Supplemental Tax Roll		5,739
Deduct: Taxes Abated		<u>(16,867)</u>
Tax Roll as Adjusted		<u><u>4,038,557</u></u>
<u>County Treasurer's Accounting:</u>		
Total Taxes Distributed		3,911,439
Uncollected:		
Personal Property	8,326	
Real Estate	<u>118,792</u>	
Total Uncollected		<u><u>127,118</u></u>
Net Tax Roll		<u><u>4,038,557</u></u>

County of Elk, Kansas  
Vicky Wedman, County Clerk  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2012

Schedule 5  
(Page 1 of 4)

Balance - January 1	\$	0
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Receipts:

Fish and Game Licenses	4,967	
Fish and Game License Fees	240	
Fees and Reimbursements	2,292	
Cereal Malt Licenses	<u>25</u>	
Total Receipts		7,524

Disbursements:

Paid To County Treasurer:	<u>7,524</u>
Balance - December 31	<u><u>0</u></u>

County of Elk, Kansas  
Neva Walters, Register of Deeds  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2012

Schedule 5  
(Page 2 of 4)

Balance - January 1	\$	10
<u>Receipts:</u>		
Mortgage Registration Fees	13,141	
Heritage Trust	256	
Fax and Copy Fees	13,881	
Recording Fees	10,035	
Register of Deeds Technology Fund	<u>6,126</u>	
Total Receipts		43,439
<u>Disbursements:</u>		
To County Treasurer:		
Mortgage Registration Fees	13,141	
Heritage Trust	256	
Fax and Copy Fees	13,881	
Recording Fees	10,035	
Register of Deeds Technology Fund	<u>6,126</u>	
Total Disbursements		<u>43,439</u>
Balance - December 31		<u><u>10</u></u>

County of Elk, Kansas  
Shae Watkins, Clerk of the District Court  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2012

Schedule 5  
(Page 3 of 4)

Balance - January 1	\$	1,656
<u>Receipts:</u>		
State Clerk Fees	21,010	
LETC Fees	2,649	
IDS	98	
Criminal Probations	2,224	
Drivers License Reinstatement Fees	1,342	
Indigent Defense Fee	500	
Fines	25,747	
Marriage License Fees	767	
KBI DNA Database Fee	55	
Clerk Fees - County	638	
PATF Fees	372	
Juvenile Supervision Fee	369	
Attorney Fees - County	6,943	
Worthless Check Fee	10	
Diversion Fees	1,150	
Miscellaneous Fees	361	
Finger Print Fee	1,465	
Juvenile Diversion	300	
Law Library Fees	1,390	
Attorney Fees - State	12,629	
KBI Lab Fees	400	
Bonds	10,850	
Restitution	4,438	
Garnishment	1,579	
Unapplied Receipts	6,454	
Judgments, Sale Proceeds, and Other	4,125	
Judicial Branch Surcharge	8,177	
Total Receipts		116,042
<u>Disbursements:</u>		
To State Treasurer:		
State Clerk Fees	21,010	
LETC Fees	2,649	
IDS	98	
Criminal Probations	2,224	
Drivers License Reinstatement Fees	1,342	
Indigent Defense Fee	500	
Fines	25,747	
Marriage License Fees	767	
KBI DNA Database Fee	55	
Attorney Fees	12,629	
Judicial Branch Surcharge	8,177	
To County Treasurer:		
County Clerk Fees	638	
PATF Fees	372	
Juvenile Supervision Fee	369	
Attorney Fees	6,943	
Worthless Check Fee	10	
Diversion Fees	1,150	
Miscellaneous Fees	361	
Finger Print Fee	1,465	
Juvenile Diversion Fees	300	
To Others:		
Law Library Fees	1,390	
KBI Lab Fees	400	
Bonds	10,850	
Restitution	4,423	
Garnishment	1,579	
Unapplied Receipts	7,235	
Judgments, Sale Proceeds, and Other	4,125	
Total Disbursements		116,808
Balance - December 31		890
Composition of Ending Balance:		
Cash on Hand	50	
Demand Deposit - Howard State Bank, Howard, Kansas	840	890



County of Elk, Kansas  
Doug Hanks, Sheriff  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2012

Schedule 5  
(Page 4 of 4)

Balance - January 1	\$	0
<u>Receipts:</u>		
Delinquent Tax Warrants	4,739	
Jail Keep	23,205	
Bonds	15,414	
Sheriff Fees, VINS, and MVR	<u>7,709</u>	
Total Receipts		51,067
<u>Disbursements:</u>		
County Treasurer	33,659	
Highway Patrol	220	
Others	16,962	
Kansas Department of Revenue - MVR	<u>226</u>	
Total Disbursements		<u>51,067</u>
Balance - December 31		<u><u>0</u></u>

Elk County, Kansas  
Reconciliation of Expenditures  
For the Year Ended December 31, 2012

Schedule 6

Total Expenditures per Schedule 1	\$ 4,616,701
Plus Non Budgeted Funds:	
Special Building	41,191
Special Equipment Reserve	15,551
Special Machinery	381,491
Motor Vehicle Operating Fund	29,710
Prosecuting Attorney Training	370
Register of Deeds Technology Fund	757
Sheriff's Equipment Reserve Fund	3,943
EMS Donations Fund	2,020
CDBG - Micro Loan	389
CDBG - Rural Water District	205,000
Emergency Preparedness Planning Grant	1,409
Rural Fire District Trust	150
Total Expenditures per Financial Statement	<u>5,298,682</u>